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From:

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To:

Cc:

Subject: RE: PT attribution rules question

For purposes of section 4975(e)(6) of the Code family members only includes the following:

- The IRA owner's (which in this case would be the fiduciary of the IRA under section 4975(e)(A) and section 4975(e)(3)) spouse
- Ancestors (Mom, Dad, Grandparents)
- Lineal Descendents (daughters, sons, grandchildren)
- Spouses of Lineal Descendents (son or daughter-in-law)

Therefore, in this case the taxpayer's brother in-law and parents in-law would not be considered family members under section 4975(e)(6) of the Code, because section 4975(e)(6) refers only to the spouse of **a lineal descendent**.